



DEPARTMENT OF THE TREASURY

Alcohol and Tobacco Tax and Trade Bureau

[Docket No. TTB-2022-0002]

Proposed Information Collections; Comment Request (No. 86)

AGENCY: Alcohol and Tobacco Tax and Trade Bureau (TTB), Treasury.

ACTION: Notice and request for comments.

SUMMARY: As part of our continuing effort to reduce paperwork and respondent burden, and as required by the Paperwork Reduction Act of 1995, we invite comments on the proposed or continuing information collections listed below in this document.

DATES: We must receive your written comments on or before [INSERT DATE 60 DAYS AFTER PUBLICATION IN THE FEDERAL REGISTER].

ADDRESSES: You may send comments on the information collections described in this document using one of these two methods:

- *Internet* — To submit comments electronically, use the comment form for this document posted on the “Regulations.gov” e-rulemaking website at <https://www.regulations.gov> within Docket No. TTB-2022-0002.

- *Mail* — Send comments to the Paperwork Reduction Act Officer, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005.

Please submit separate comments for each specific information collection described in this document. You must reference the information collection’s title, form or recordkeeping requirement number (if any), and OMB control number in your comment.

You may view copies of this document, the relevant TTB forms, and any comments received at <https://www.regulations.gov> within Docket No. TTB–2022–0002. TTB has posted a link to that docket on its website at <https://www.ttb.gov/rrd/information-collection-notices>. You also may obtain paper copies of this document, the listed forms, and any comments received by contacting TTB’s Paperwork Reduction Act Officer at the addresses or telephone number shown below.

FOR FURTHER INFORMATION CONTACT: Michael Hoover, Regulations and Rulings Division, Alcohol and Tobacco Tax and Trade Bureau, 1310 G Street, NW., Box 12, Washington, DC 20005; 202–453–1039, ext. 135; or complete the Regulations and Rulings Division contact form at <https://www.ttb.gov/contact-rrd>.

SUPPLEMENTARY INFORMATION:

Request for Comments

The Department of the Treasury and its Alcohol and Tobacco Tax and Trade Bureau (TTB), as part of a continuing effort to reduce paperwork and respondent burden, invite the general public and other Federal agencies to comment on the proposed or continuing information collections described below, as required by the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Comments submitted in response to this document will be included or summarized in our request for Office of Management and Budget (OMB) approval of the relevant information collection. All comments are part of the public record and subject to disclosure. Please do not include any confidential or inappropriate material in your comments.

We invite comments on: (a) Whether an information collection is necessary for the proper performance of the agency’s functions, including whether the information has practical utility; (b) the accuracy of the agency’s

estimate of the information collection's burden; (c) ways to enhance the quality, utility, and clarity of the information collected; (d) ways to minimize the information collection's burden on respondents, including through the use of automated collection techniques or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide the requested information.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information has a valid OMB control number.

Information Collections Open for Comment

Currently, we are seeking comments on the following forms, letterhead applications or notices, recordkeeping requirements, questionnaires, or surveys:

OMB Control No. 1513–0010

Title: Formula and Process for Wine.

TTB Form Number: TTB F 5120.29.

Abstract: The Internal Revenue Code (IRC) at 26 U.S.C. 5361, 5362, and 5386–5388, require persons who intend to produce certain agricultural, non-standard, or nonbeverage wines to obtain approval of the formulas and processes by which those products will be made. Under the Alcohol and Tobacco Tax and Trade Bureau (TTB) regulations in 27 CFR parts 24 and 26, producers may file such wine formula and process approval requests using TTB F 5120.29. TTB uses the collected information to ensure that the relevant tax provisions of the IRC are appropriately applied.

Current Actions: There are no program changes or adjustments to this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 30.
- *Average Responses per Respondent:* 5.
- *Number of Responses:* 150.
- *Average Per-response Burden:* 2 hours.

Total Burden: 300 hours.

OMB Control No. 1513–0012

Title: User's Report of Denatured Spirits.

TTB Form Number: TTB F 5150.18.

Abstract: The IRC at 26 U.S.C. 5214 allows the tax-free withdrawal of denatured distilled spirits from a distilled spirits plant (DSP), while 26 U.S.C. 5275 requires persons that procure, deal in, or use specially denatured (SDS), or that recover specially denatured or completely denatured distilled spirits, to maintain records and file reports as required by regulation. The TTB regulations in 27 CFR part 20 require persons who use or recover SDS or articles, or who use recovered completely denatured spirits or articles, to file a report once annually, or when discontinuing business, using TTB F 5150.18 to account for their use of such denatured spirits in specific approved formulas. The collected information is necessary to ensure that the tax provisions of the IRC are appropriately applied, as it accounts for the use of untaxed distilled spirits.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the

number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 650.
- *Average Responses per Respondent:* 1 (one)
- *Number of Responses:* 650.
- *Average Per-response Burden:* 18 minutes.
- *Total Burden:* 195 hours.

OMB Control No. 1513–0014

Title: Power of Attorney.

TTB Form Number: TTB F 5000.8.

Abstract: The IRC at 26 U.S.C. 6061 provides that persons must sign any return, statement, or document submitted under the IRC's provisions in accordance with prescribed forms and regulations. In addition, the Federal Alcohol Administration Act (FAA Act) at 27 U.S.C. 204(c) authorizes the Secretary of the Treasury (the Secretary) to prescribe the manner and form of applications for basic permits issued under the Act. Under those authorities, the TTB regulations require individuals signing documents and forms filed with TTB on behalf of an applicant or principal to have specific authority to do so. To delegate such authority and report that delegation to TTB, applicants and principals complete form TTB F 5000.8, Power of Attorney. TTB uses the collected information to determine who legally represents a person doing business with TTB.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents, responses, and burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 4,250.
- *Average Responses per Respondent:* 2.
- *Number of Responses:* 8,500.
- *Average Per-response Burden:* 20 minutes.
- *Total Burden:* 2,833 hours.

OMB Control No. 1513–0029

Title: Certificate of Tax Determination—Wine.

TTB Form Number: TTB F 5120.20.

Abstract: The IRC at 26 U.S.C. 5062 authorizes drawback (refund) of the Federal excise tax on distilled spirits and wines exported from the United States, under regulations requiring evidence of the product's tax payment or determination and exportation. Under that authority, the TTB regulations in 27 CFR part 28 require drawback claims filed by wine exporters to be accompanied by the producer's or bottler's certification, filed on TTB F 5120.20, that the listed wines were produced in the United States and taxpaid or determined upon withdrawal. The collected information is necessary to ensure that the tax

provisions of the IRC are appropriately applied, as it allows TTB to prevent the payment of unverified drawback claims.

Current Actions: There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is decreasing the number of annual respondents but is increasing the average responses per respondent, the total number of responses, and the total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 22.
- *Average Responses per Respondent:* 300.
- *Number of Responses:* 6,600.
- *Average Per-response Burden:* 0.5 hour.
- *Total Burden:* 3,300 hours.

OMB Control No. 1513–0049

Title: Distilled Spirits Plant Denaturation Records (TTB REC 5110/04), and Monthly Report of Processing (Denaturing) Operations.

TTB Form Number: TTB F 5110.43.

TTB Recordkeeping Number: TTB REC 5110/04.

Abstract: The IRC, at 26 U.S.C. 5207, requires DSP proprietors to maintain records and submit reports of their production, storage, denaturation, and processing activities. At 26 U.S.C. 5214, the IRC also authorizes the withdrawal of denatured distilled spirits from a DSP tax-free for certain specified

uses. Under those authorities, the TTB regulations in 27 CFR part 19 require DSP proprietors to keep certain records regarding their production, receipt, loss, transfer, and withdrawal of denatured spirits. Those regulations also require DSP proprietors to submit a summary of their daily denaturing (processing) activities to TTB on a monthly basis using form TTB F 5110.43. Because proprietors may remove denatured spirits from a DSP tax-free, a full accounting of a DSP's denaturation operations is necessary to ensure that the tax provisions of the IRC are appropriately applied and to prevent diversion of untaxed spirits to taxable uses.

Current Actions: There are no program changes associated with this information collection at this time, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and total burden hours associated with this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses and other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 470.
- *Average Responses per Respondent:* 12.
- *Number of Responses:* 5,640.
- *Average Per-response Burden:* 1 hour.
- *Total Burden:* 5,640 hours.

OMB Control No. 1513–0060

Title: Letterhead Applications and Notices Relating to Tax Free Alcohol,
TTB REC 5150/4.

TTB Recordkeeping Number: TTB REC 5150/4.

Abstract: While the IRC at 26 U.S.C. 5001 generally imposes a Federal excise tax on all distilled spirits produced in or imported into the United States, 26 U.S.C. 5214 provides for the tax-free withdrawal of distilled spirits from DSPs for nonbeverage purposes, including for use by educational institutions, laboratories, and medical facilities, and by State, local, and tribal governments. At 26 U.S.C. 5271–5275, the IRC also sets permit, bond, formula submission, recordkeeping, and reporting requirements for the use of tax-free distilled spirits, all of which is subject to regulations prescribed by the Secretary. Under those authorities, the TTB regulations in 27 CFR part 22 require users of tax-free alcohol to submit certain letterhead applications and notices, which serve as qualifying documents for specific regulated activities or as amendments to previously filed documents. The collected information is necessary to ensure that the provisions of the IRC related to tax-free distilled spirits are appropriately applied.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to a change in agency estimates, TTB is decreasing the number or annual respondents, responses, and burden hours for this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 300.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 300.
- *Average Per-response Burden:* 0.5 hours.
- *Total Burden:* 150 hours.

OMB Control No. 1513–0067

Title: Wholesale Alcohol Dealer Recordkeeping Requirement Variance Requests and Approvals.

TTB Recordkeeping Number: TTB REC 5170/6.

Abstract: Under the authority of the IRC at 26 U.S.C. 5121, the TTB regulations in 27 CFR part 31 require wholesale alcohol dealers to keep daily records of their receipt and disposition of distilled spirits. Specific to this information collection, and as authorized by the IRC at 26 U.S.C. 5555, the TTB regulations in part 31 allow wholesale alcohol dealers to submit letterhead applications to TTB requesting approval of variations in the type and format of such records, and for variations in the place of retention for those records. TTB review of such applications is necessary to determine that such variances would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Current Actions: There are no program changes associated with this information collection, and TTB is submitting it for extension purposes only. As for adjustments, due to changes in agency estimates, TTB is increasing the number of annual respondents, responses, and burden hours for this collection.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 130.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 130.
- *Average Per-response Burden:* 0.5 hour.

- *Total Burden:* 65 hours.

OMB Control No. 1513–0082

Title: Alternate Methods or Procedures and Emergency Variations from Requirements for Exports of Liquors.

TTB Recordkeeping Number: TTB REC 5170.7.

Abstract: The IRC at 26 U.S.C. 7805 authorizes the Secretary to issue all needful regulations to implement the IRC. Under that authority, the TTB regulations in 27 CFR part 28 allow alcohol exporters to apply for TTB approval of proposed alternate methods or procedures to, or emergency variances from, the requirements of that part, other than the giving of a bond or the payment of tax. Such applications provide alcohol exporters with operational flexibility and allow such exporters to meet emergency circumstances. TTB review of such applications is necessary to determine that the proposed alternative or variance would not jeopardize the revenue, be contrary to any provisions of law, or unduly hinder the effective administration of the relevant TTB regulations.

Current Actions: There are no program changes or adjustments associated with this information collection at this time, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden

- *Number of Respondents:* 230.
- *Average Responses per Respondent:* 1 (one).
- *Number of Responses:* 230.
- *Average Per-response Burden:* 36 minutes.

- *Total Burden:* 138 hours.

OMB Control No. 1513–0100

Title: Applications, Notices, and Permits Relative to Importation and Exportation of Distilled Spirits, Wine and Beer, Including Puerto Rico and the Virgin Islands.

Abstract: Chapter 51 of the IRC imposes Federal excise taxes on alcohol beverages imported into the United States, while exports of such products are not generally subject to tax. In addition, the IRC at 26 U.S.C. 7652 applies an equal tax to such products from Puerto Rico or the U.S. Virgin Islands imported into the United States, but that section also requires deposit of most of the collected taxes to the Treasuries of those islands' governments. As a result, the TTB regulations in 27 parts 26, 27, and 28 require persons exporting or importing alcohol beverages from Puerto Rico and the U.S. Virgin Islands to file certain letterhead applications and notices, and to keep certain records, regarding such activities. The collected information is necessary to ensure that the tax provisions of the IRC related to Puerto Rican and U.S. Virgin Islands products are appropriately applied.

Current Actions: There are no program changes or adjustments associated with this information collection, and TTB is submitting it for extension purposes only.

Type of Review: Extension of a currently approved collection.

Affected Public: Businesses or other for-profits; and Individuals or households.

Estimated Annual Burden

- Number of Respondents: 20.

- Average Responses per Respondent: 1 (one).
- *Number of Responses:* 20.
- Average Per-response Burden: 9 hours.
- *Total Burden:* 180 hours.

Dated: April 25, 2022.

Amy R. Greenberg,

Director,

Regulations and Rulings Division.

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